

JUNE 23, 2006
NEWS FLASH

employee plans news

PROTECTING RETIREMENT BENEFITS THROUGH EDUCATING CUSTOMERS

Internal Revenue Service
Tax Exempt and Government
Entities Division

A Publication of Employee Plans

User Fees to Increase July 1st

Revised Form 8717 Now Available

The Retirement Plans Community is reminded that many user fees will increase on July 1, 2006. To accommodate these updated fees, the IRS announces the revision of [Form 8717](#), *User Fee for Employee Plan Determination, Opinion and Advisory Letter Request*. At present, the form is not fillable online. This feature will be available soon.

The new fee schedule takes effect in two phases.

- Phase one, effective February 1, 2006, impacted the fees for EP letter rulings.
- Phase two, effective July 1, 2006, revised the fees for opinion and advisory letters and determination applications involving Forms 5300, 5307 and 5310.

For a more information about user fees and a complete schedule, see [New User Fee Schedule for 2006](#) or Revenue Procedures 2006-1 and 2006-8, in Internal Revenue Bulletin 2006-1, Jan. 3, 2006. •

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